IntelliBridge Partners

June 29, 2015

The Honorable Edward J. Davila
United States District Court
Northern District of California
San Jose Courthouse, Courtroom 4 – 5th Floor
280 South 1st Street
San Jose, CA 95113

Dear Judge Davila,

My name is Kevin O'Connell and I am the Managing Partner of Macias, & O'Connell LLP (MGO). MGO has offices in Sacramento, the San Francisco Bay Area, Los Angeles, Orange County and San Diego and is recognized as one of the Top 100 Firms in the United States. Having said that, there is nothing more sacred to me and my partners than our good reputation. As a result, we are very careful and thorough when performing our due diligence and considering subcontractors and/or candidates for employment with our firm. This was certainly the case when we considered providing an opportunity to Keith Rode in 2012.

At that time, Keith fully disclosed to us "his situation" and went through a series of interviews with several of our partners. Additionally, he allowed us to independently ask questions of his attorney so that we could get a complete understanding of what had transpired and his corresponding role. I took some extra steps, including reviewing news clippings, court documents and contacting some of Keith's former colleagues and partners in an effort to better understand his background and perceived character. Without exception, the people I spoke with held him in the highest regard both professionally and personally.

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I have known Keith for almost 3 years now and, based on his actions during that time, I can attest that he is a man of integrity, hard work and self-reflection. He cares deeply about his family and the people he works with – and he's shared his genuine remorse and sympathy for those who were victimized either directly or indirectly as a result of his actions. Although, when I consider what he's lost (e.g., displacement from his family, financial devastation, CPA license, Partnership with Clifton Larsen Allen, humiliation and limited future earnings potential, etc.) he is also a victim.

While Keith has proven himself to be an extremely, trustworthy, hardworking and valuable resource, there are limitations when it comes to his future employment prospects with MGO and its related companies. Since Keith accepted the plea arrangement, we have had to re-think and narrow his role and develop protections to mitigate potential reputational risk for the firm. In fact, Keith now works with our staffing and candidate sourcing operation (completely separate from the CPA firm) called Intellibridge Partners. As a partnership, we have decided to continue providing an employment opportunity for Keith so long as he is not required to be incarcerated. If he is in fact required to "go away" we feel it will be too disruptive and no longer a situation we are willing to accommodate. Given the steep price he's already paid and the collateral damage suffered by his family and others who depend on him, I hope that you'll consider a sentencing option that does not prevent him from continuing his work with our firm. In any event, I thank you for considering my comments and support for Keith.

Sincerely,

Kevin J. O'Connell, CPA